

Proposed

15-7-8

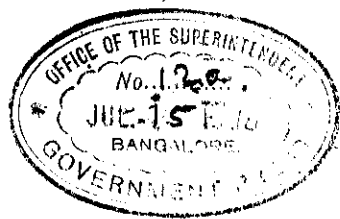
File No. 52 of 6.

Serial Nos. 1-3

90 8.

GENERAL AND REVENUE SECRETARIAT.

(Legislation)



Part A: Manuscript
for May 08

Serial Nos. 1-3

Table of Contents

1. To the Superintendent of Stamps in Mysore
No 2958 of 22.3.07.
Forwards for opinion on the draft rule
under the Mysore Stamp Reglⁿ II of 1900.

2. From the same office. No 232 of 21.5.07
Furnishes his opinion on the draft

Rules

GPB-5,000-20-3-06.

3. To the Comptroller, Mysore Gazette No 78821
of 8.5.08. ~~For 52 of~~
Notifies the rules issued under the
Stamp Regulation 1900.

GENERAL AND REVENUE SECRETARIAT.

(Legislation)

NOTES.

File No. 52 of 1907
+780607

FILE HEADING.

*Rules under the
Amendment of Stamp Regulation of 1907*

From

No.		Dated		Received	
Diary No.	}	Enclos.		Spare Copies.	{ Serial No.

BRIEF ABSTRACT OF LETTER.

NOTES AND ORDERS.

PTO

Notes—First sheet.

Serial
No.

pp 439 et seq

Handwritten: 1313r

Please see Gazette of India, Part I,
of the 30th June 1906, promulgating
revised Rules under the Indian Stamp
Act. I think it is desirable
we should make similar rules under our
Act. The department may also
be taken to consider, ~~and~~ in connection
in the draft, any existing rules which it
is desirable to retain. There must be
several such scattered in our monthly drafts & in
Gazette -

Handwritten: As Chairman of Finance Commission

Handwritten: 1313r

Remembering the copy of the Gazette referred to

Copy submitted.

Handwritten: 4.7.06.

Handwritten: 981

Handwritten: 4-7-06

Handwritten: 1313r

Serial
No.

Mis J 132
6.12.06

Legs

What is become of the file
re rules under the
Stamp Regⁿ
I see some rules in the
gazette of India 8/1-12-06

6/12

Subd The file seems to have been left
unsubmitted for want of references called
for by the Under Secretary. (Vide note
below) Of the references (a) is marked
by flags, R. Y. V. S. & R. (b) Indian Stamp Act
II of 1855, has been already submitted to the
Under Secretary for amendment of
Regulation (c) is indicated by R. 2 & (d)
has been also submitted for purpose mentioned
in (b)

NO
6/12/06

Are you sure there are the only rules?
[I don't see R] It may be useful to
enquire in the ~~offices~~ offices of the J. G. of Regⁿ
the D. G. of Bangalore, whether there are
any other rules - ~~the~~

16/11/07

Serial
No.

Subd

It has been personally ascertained from the Deputy Secy of Registrars' office that there are no ~~no~~ compilation of any kind or rules under Stamp Act or Regulation kept in that office.

The result of enquiring in the Deputy-Commissioner's office has been to the same effect.

Kindly do. ~~be~~ put up under seal.

Perhaps the Financial Council (Stamp Section) may be able to say if there are any other rules on the subject.

NS
21/11/07

To Mr II to forward
stating whether there are any
other rules on the subject —

76 bis No 168.

NS
21/11/07

Subd.

Reg. P

A list showing the number & date of Govt. orders & notes relating to stamps so far as they are aware of, is put up. In this list the orders & notes already referred to in the notes are not included. Copies of orders & notes referred to in the list.

Serial
No.

but if by this Mr. are not is
available in the Grand

18/10/07

24/1/07

my

for the

18/

24/1/07

References have now been obtained and
are submitted herewith for orders

22/2/07

I have made alterations
in pencil in the printed
rules published in the
Gazette of India. Please
carefully verify & see if
the sections & chapters
quoted therein correspond
with those in the Mysore
Stamp Reg.

WJ.

Verified and submitted for further orders.
This Order Asst Commissioner

11/2/07

11/2/07

11/2/07

I do not think there is any
existing rule which may be

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No.

incorporates in the draft.
Rules issued with G.O. No.
6577-80, of the 25th Nov 1898,
No. 1459,
are in regard to the manufacture,
custody & supply of stamps
and they should be separated
from the rules issued by the
Govt of India under the
Stamp Act. Please ink ^(red) ~~the~~
the pencil entries neatly and
send the file back soon

8 (attempted to
do by 1/1/99)

J. M. M. to Chetty
11/8/07

See 1

12/3/07

In Appendix A, Item 6, why is reference
made to the 14th Dec 1890? Is it
the date of any amendment or rule under
which the affixing & impressing of labels
was permitted in regard to these stamps?
If so, & if no such permission has existed
in bygone, we should substitute the date of
the present rule, etc.

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No.

The draft rules may be sent to the
Supt of Stamps for opinion -

18/8/07

Then put up draft - 16/8/07
Calling for the opinion.

W.D. Thacker [initials]

18/8/07

After put up & subd

(P.C.V.)
(18-3-07)

W.D. Thacker [initials]
18/8/07

1. To the Supt of Stamps in Mysore.
No. 2958d/22-3-07.

Forwarded for opinion the draft rules,
under the Mysore Stamps Reg. II of 1900.

2. From the Superintendent of Stamps 232021/5/07
Furnishes his opinion on the draft rules.

It is stated that it would have been
better if the rules ~~are~~ had been framed on the
lines adopted for the C & M Station.

The following are the modifications suggested:

1. Omission of ~~any~~ reference relating to Hindi
papers in rules 4, 5, 6(2) and the omission
of rule 3 (a, b, (2) & (3) altogether.
2. Omission in rules 8, 9 (1) & (2), of the words
which embody the idea of using adhesive
labels by the Superintendent of Stamps & modi-
fication of rule 10(1) so as to denote only

① ② ③.

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the impressing of stamps by machinery &
also the revision of Rule 10 (2) & (3).

3). The revision in rules 12, 13 & 14 of the
words "Impressed Stamps" so as to make the
use of either the adhesive or impressed stamps
optional.

4). Amendment of rule 15(c) for want of
stamp in Mysore bearing the word
Adroact.

5). Alteration of rule 15(d) so as to
avoid reference to "Foreign Bill" stamps

6). Substitution in rule 17 of the word
"Comptroller" for the words "Superintendent
of Stamps". ^{It is stated that} ~~the~~ ^{the} ~~stamps~~ ^{stamps} are not
for destruction at present to the
Comptroller and not to the Superintendent
of Stamps - [The rules re manufacture,
custody & sale of stamps. H.O.]

Sub for rules (thru Probs Asst Comm)
J K S 210/5 26/5/07

Recd 27/5/07

J K S 210/5 26/5/07

The draft rules, and the modifications proposed
by the Supt. of Stamps may now be examined
in the Administrative Branch concerned (Br II) before
further action is taken

J K S 210/5 26/5/07

J K S 353

Serial
No.

Rule

The rules sanctioned by the Govt. of India in No. 4870-IA of 7/12/06 for the C.M. & S. of Bangalore are virtually the same as those prescribed for the other parts of British India in No. 3632-4c. of 14/6/06. With slight modifications to suit the requirements of the C.M. & S. of Bangalore. The rules of C.M. & S. may well be applied for the State as printed out by the Dept. of Stamps. Necessary modifications so as to make them suitable to the State are entered in pencil in the said rules.

In the preamble "in reference to all previous rules on the subject" is omitted as this is the first time such rules are introduced into the State.

"Affixing" labels or stamps occurring in rules 6 to 8

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accordance with the
provisions of the Regn. but the
subject of stamps points out that
the tie is not affixing adhesive
labels. It is not known if
the W. & L. G. comes to this.

If the provision to affix labels
has to be retained, ^{which does not apply to the} rule 6 may
be so altered & rules 7 & 8 may
be left retained as they are
without modification as
indicated in pencil.

It is also to be considered
whether the provision for
"entry as an advocate" is
necessary in rule 13. The Comm.
of Stamps and the Govt Advocate

may also be considered.
To Branch III
17-6-07

Subd
17/6/07
Please put up a draft to the
form
18/6

Forwarded unofficially
to the Govt Advocate for opinion
B.O

S. P. Nayagopalachari
Officer in charge
19/6/07

Documents referred to in
aff. A & B will have to be
sent by W. & L. G. comes
to subject of stamps.

2.5.

U.O. J 77

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No. 58

Forwarded unsolicited
to the Registrar for favour of
opinion of the Chief Court

12-8-07

H. Infante

Remarks.

The Offg: Chief Judge:- It may be better to state
under what sections of the Regulation the several
rules are issued. The first 16 rules refer to sec-
tion 10 of the Stamp Regulation, the rest seem to be
framed under section 75.

In rule 9 (2), I would use the word Kannada
for Canarese or at any rate spell the latter word
with a K. Is it really necessary to mention in sche-
dule A. bills for lading 'Charter party' and 'notes
of protest by masters of ships' in rules framed in
Mysore, which as an old Administration Report sage-
ly informs us 'has no seaboard of its own?'

21-8-07.

Mr. Justice P.S. Krishna Rao:- I have looked through
the draft rules. I have no remarks to offer.

22-8-07.

Mr. Justice K.S. Chandrasekhara Aiyar:- No re-
marks. This is an administrative matter and does
not seem to concern the Chief Court much.

19-8-07.

Serial
No.

Subd for rules.

SN

26/8/07

Please have the Rules typed in half margin with the suggestions of the several officers consulted typed in the other half, against the several rules

27.8.07

K. K. K. K.
M. M. M. M.

Subd with a ^{typed} copy of the draft rules as directed.

SN

27/8/07

The suggestions made by the Secy of Stamps as regards certain amendments in the Rules as now framed, have been approved ~~of~~ by the Govt Advocate and the ~~Secy~~ Comr of Stamps. They have been entered in the margin in the typed copy of the draft rules herewith submitted.

The ^{Offg} Chief Judge has made only two remarks with regard to the draft rules and the other judges have no remarks to offer.

The ~~Secy of Stamps~~ ^{Secy of Stamps} has not been constant in the practice that prevails as regards the offering

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and stamping of labels.

Preamble neither in the Rule in force in British India nor in those in force in the Civil and Military Station, the sections of the Stamp Act under which they have been framed are mentioned. They have been framed not only under sections 10 and 75 but also under sec 37 (vide Rule 16), in short under all the sections of the Regulation which confer powers to make Rules. Either all those sections should be mentioned or none at all.

Rules 3 to 6. The amendments proposed by the Supt of Stamps may be adopted, as we have no Hundi papers at all. The Civil and Military Station also does not seem to have such papers. In the Rules in force there, the necessary amendments have been made.

Rules 8 to 10 - The Supt of Stamps states that he does not affix adhesive labels but uses paper and so suggests that in Rules 8, 9 and

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10 (1), words such as "affix" &c conveying the idea of using adhesive labels may be omitted and also that Rule 10 (2) and (3) may be omitted altogether. The point has to be considered. There seems to be no harm in conferring the power on him though he does not now exercise it. The use of the word "may" in sec 11 of the Stamp Act shows that it is permissive and not obligatory on any person to use the adhesive stamp. If any of the instruments therein mentioned be written on impressed stamp of proper value, it will not be held to be ^{not} "duly stamped" (Jagannatha Supt's Stamp Act with notes p.p. 105 and 106). The Supt of Stamps may continue to ~~use~~ impress stamps notwithstanding the power conferred on him to affix adhesive labels. It seems to me that the amendment proposed is not necessary. The Rules in force in the Civil and Military Station

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empower the Proper Officer to
affix labels.

Rules 12 to 15 Chapter III
relates to the use of "Adhesive Stamps".
It seems out of place to mention
anything in this Chapter about
"Impressed Stamps". As already
observed above, the use of adhesive
or impressed stamps is optional
in the case of instruments which
may be stamped with adhesive
stamps. The amendment proposed
does not therefore seem ~~necessary~~
appropriate.

Rule 15 (C) - The Sup^t recommends
the omission of this Rule as we
have no adhesive stamp bearing
the word Advocate. The amend-
ment may, it seems, be adopted.
The present practice is to have
the entry made on impressed
stamp papers.

Rule 15 (d) - The proposed
amendment may be adopted.
The Rule is similarly amended
in the Civil and Military Stations

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1. Rule 17(d). The proposed amendment may be adopted.

Appendix A. There seems to be no harm in retaining amendments c, f and l. They have been retained in the Civil and Military Station Rules.

Rule 5. Mr. Jagannatha Iyer in his Stamp Act suggests that the words "And by these rules" be inserted after the words "Section 14 of the Act". This may be adopted for the reasons given by him -

After it is decided which of the amendments proposed are to be adopted, the rules will be recast and submitted for approval.

Secy) 9.9.07 W.D.

Preamble - The sections under which the rules are framed need not I think be quoted.

Rule ~~17~~ 2. - I think a para ought to be added on the lines of Rule 2 (2) of the C.M. Stn rules. Since Stamps

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of

of Mysore manufacture are used in the Com-
son also there must be something to show clearly that stamps purchased in the Com-
should not be used in Mysore. There is also reason to think that British Indian ~~st~~ postal stamps are to some extent used for receipts instead of Mysore receipt stamps. The new para may be as follows - "All stamps shall of such pattern as may from time to time be prescribed by Govt and shall be only such as have been purchased from any of the State Treasuries in the territories of Mysore or from a licensed vendor in the territories of Mysore appointed under the orders of a Dy Commr or other officer duly empowered in this behalf."

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Rule 3. - This rule may be omitted as no special hundi papers have been prescribed

Rule 4 - The words "with or without the word hundi" may be omitted.

Rule 5. The words "and by these rules" may be added after the word "Regulation" and the words "not bearing the word Hundi" may be omitted

Rule 6. (2) - The words "not being a paper bearing an impressed hundi stamp" may be omitted

Rules 8, 9, 10. The provisions as to "affixing" stamps may remain.

9. (2) Canarese maybe spelt with a K.

Rules 12, 13-14. The insertion of "Impressed stamps" is unnecessary.

Rule 15 (C) May be omitted.

(d) The words "foreign bill" maybe omitted

Serial
No.

Rule 17. The word "Comptroller" may
be substituted for the words
"Superintendent" in the
last ^{part} line of the rule.

Appendix A. Items (c. 4) (c), may
remain even though Mysore
has no sea coast. They
find a place in the ~~list~~
Schedule to the Regn.

Please note the ~~amended~~ ^{amended} drafts
in the ~~draft~~ copy of the draft
rules & submit

Please recast the rules
as above & submit.

Legat

CSB
28/2/08
28.2.

Typed copies of the rules as recast are not

28
24/3
21/3/08

Typed copies submitted
Secy) 23.3.08.

Submitted to ~~Secretary~~ ^{Secretary}
10th 2nd. After approval by 1st
the case will be circulated to Council
as being important rules under Regn.

28/4
8-4-08 6389
8-4-08

I have no remarks to
offer except perhaps that
the following terms sound

CSB
24/4/08

somewhat

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Some what out of the way -
(a) "cupaned" (on paper) as
used in rules 3 & 4 - No.
"cupaning" is mentioned in rule 1
(b) "Label impressed" in 8(2).

2 The rules may be typed in the
 Gazette for public criticism
 before final approval of the Secy.
 M. P. S.

Br III (1) are not these words adopted
 from the G. of I. notification.

The words have been taken
 from the G. of I. notification. The
 same words are used in the rules
 in force in the Civil and military
 stations.

Secy 14.4.08.

37 Submitted for perusal with reference
 to his observations under date 14 April 08

dear (I must try to find out
 the meaning) I suppose I have been
 clear through 2nd

Maybe approved. I have suggested
 a small addition in clause rule 8(2)

6389(2)
21-4-08
20-4-
22-4-

23-4-

Note - Contn. sheet

8817 26-4-08 GPB-50,000-25-2-07

23/4/08

Submitted to His Highness.

I submit for approval a set of draft rules under the Stamp Regulation, based on the rules issued by the Government of India.

The First Councillor has suggested that the draft rules may be published in the Gazette for public criticism; but this procedure seems hardly necessary in the case of rules under the Stamp Regulation; and I do not think that in British India rules of the kind are submitted to public criticism before issue.

The draft rules may be approved.

29/4/1908

C 365
45

Record of Cases submitted for the Orders
of His Highness the Maharaja.

Subject.

Draft Rules under the Stamp Regulation



Order.

Approved

KRW

1/5/08

Seen
HRA
11/5/08
HRA
6/12/08

1/5/1908

Issue certificate

To the
1/5/08
R 2/5/08

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There are 2 typed copies of the
rules in the file. one rule is used
as the original. The duplicate
may be compared with the
original & sent to the Press for printing

three
pls
mr

3

the bon hiter, Mysore 8.5.08
no: Tel 5821 / Leps 52-06 of 8.5.08

Notifies the rules made
under the Mysore Stamp, Regn II of 1900.

File No. 5
Serial No. 7

Diary No. of letter replied to

General and Revenue Secretariat

()
the 190 .

Date of issue 22.2.07

Signed by Lee Hambich

To

The Superintendent of
Stamps in Mysore

Бангало...

Has the honor to forward
herewith the draft Rules
under the Mysore Stamp
Regulation II of 1900 and
to request that the Court may
be favoured with his opinion
on the matter
~~on the subject~~ at an early
date.

(4) SM
18/2/07

B.D.
27
- 28/3/01
For Secy

2nd
19/3/67
19/3/67
SUBJECT.

over.

*Offg Chief Judge: It maybe better to state under what sections
of the Regulation the several rules are made. The first
It rules refer to sections 10 to 15 the Stamp Regulation. The rest
seem to be drawn under section 15.* (4)

*M.B.
Anil
K. K. K.
H. H. H.
M. B. K.*

In exercise of the powers conferred by the
Mysore Stamp Regulation, 1900. (II of 1900), the
Government of His Highness the Maharaja are pleased
to make the following rules under the said Regulation:—

Rules under the Mysore Stamp Regulation, 1900.

Chapter I
Preliminary.

1. In these rules, the expression "the Regulation"
Definition. shall mean the Mysore Stamp
Regulation, 1900.
2. There shall be two kinds of stamps for indicating
the payment of duty on instru-
Kinds of stamps. ments chargeable with duty
under the Regulation, namely:
(a) impressed stamps, and
(b) adhesive stamps.

Chapter II.
Of Impressed Stamps.

- 26
3. (1) Hundis, other than Hundis which may be stamped
with an adhesive stamp under sec-
Hundis. tion II of the Regulation, shall
be written as follows, namely:
(a) A hundi payable otherwise than on demand, but
not at more than one year after date or
sight, and for an amount not exceeding
Rupees thirty thousand in value, shall be
written on paper on which the necessary
stamp bearing the word "Hundi" has been
engraved or embossed.

(b) A hundi for an amount exceeding rupees thirty thousand in value, or payable at more than one year after date or sight, shall be written on paper, supplied for sale by the Government, to which a label has been affixed by the Superintendent of stamps, Mysore, and impressed by such officer in the manner hereinafter prescribed by rule 10.

(2) Every sheet of such paper shall be of a size not less than $8\frac{3}{8}$ x $5\frac{1}{8}$ inches, and no plain paper shall be joined to it.

(3) The provisions of sub-section (1) of rule 6 shall apply also in the case of hundis.

4. A promissory note or bill-of-exchange shall, except as provided by section II of the Regulation and by these rules, be written on paper, on which the necessary stamp, with or without the word "Hundi", has been engraved or embossed.

Promissory notes
and bills-of-exchange.

5. Every other instrument chargeable with duty shall, except as provided by section II of the Regulation, be written on paper, on which the necessary stamp, not bearing the word "Hundi", has been engraved or embossed.

Other instruments.

6. (1) Where two or more sheets of paper on which stamps are engraved or embossed are used to make up the amount of duty chargeable in respect of any instrument, a portion of such instrument shall be written on each sheet so used.

Provision where
single sheet of paper
is insufficient.

(2) Where a single sheet of paper, not being paper bearing an impressed hundi-stamp, is found insufficient

insufficient to admit of the entire instrument being written on the side of the paper which bears the stamp, so much plain paper may be subjoined thereto as may be necessary for the complete writing of such instrument:

Provided that in every such case the side of the sheet which bears the stamp shall be covered by a substantial part of the instrument before any part of the latter is written on the plain paper joined to such sheet.

7. The duty payable on any instrument which is chargeable with a duty of one anna under the Regulation may be denoted by a coloured ~~XXXXXXXXXX~~ impression marked on a skeleton form of such instrument by the Superintendent of Stamps in Mysore.

8. The Superintendent of Stamps in Mysore is empowered to affix and impress labels, and he shall be deemed to be "the proper officer" for the purposes of the Regulation and of these rules.

9. (1) Labels may be affixed and impressed by the proper officer in the case of any of the instruments mentioned in Appendix A, and of the counter parts thereof.

(2) Labels may likewise be affixed and impressed by the proper officer in the case of any of the instruments mentioned in Appendix B, when written in Canarese or English, and accompanied, if written in any other language, by a translation into English.

10. (1) ^{here} The proper officer shall, upon any such mode of affixing and impressing labels. instrument, as is referred to in rule 9, being brought to him before it

*affix labels as otherwise the documents referred to in
Rule 11 B will have to be sent by Deputies to Super-
stamps.*

(57)
is executed and upon application being made to him for that purpose, affix thereto a label or labels of such value as the applicant may desire and pay for, and impress such label or labels by means of a stamping machine, and also stamp or write on the face of the label or labels the date of impressing the same before returning the instrument to the applicant. In the case of instruments written on parchment, the labels shall be further secured by means of metallic eyelets.

(2) On affixing any label or labels under this rule, the proper officer shall, where the duty amounts to Rupees five or upwards, write on the face of the label or labels his initials, and where the duty amounts to Rupees twenty or upwards, shall also attach his usual signature to the instrument immediately under the label or labels.

(3) In the absence of the Superintendent of stamps his principal assistant may discharge the functions of the proper officer under subsection (2) of this rule.

11. (1) Instruments (other than instruments which,

Certain instruments to be stamped
with impressed ~~labels~~ labels.

under section //

~~of~~ of the Regu-

lation, may

be stamped with adhesive stamps) executed out of Mysore and requiring to be stamped after their receipt in Mysore shall be stamped with impressed labels.

(2) Where any such instrument as aforesaid is taken to the Deputy Commissioner under section 13, subsection (2) of the Regulation, the Deputy Commissioner shall send the instrument to the proper officer, remitting the amount of duty paid in respect thereof; and the proper officer shall stamp the instrument in the manner prescribed by rule 10 and return it to the Deputy Commissioner for delivery to the person by whom it was produced.

Chapter III.

Of Adhesive Stamps.

12. Bills-of-exchange payable otherwise than on demand

Bills-of-exchange

and drawn in sets,
when

when the amount of duty does not exceed one anna for each part of the set, may be stamped with adhesive stamps.

13. When any instrument of transfer of shares in a Company

or Association is
Supply of deficient duty on transfer of share. written on a sheet

of paper on which the necessary stamp is engraved or embossed and the value of the stamp so engraved or embossed is subsequently, in consequence of a rise in the market value of such shares, found to fall short of the amount of duty chargeable under Article No. 60 (a) of Schedule I of the Regulation, one or more adhesive stamps bearing the words "Share Transfer", as hereinafter prescribed, may be used to make up the amount required.

14. Except as otherwise provided by these rules, the

Adhesive stamp or stamps denoting duty of one anna. adhesive stamp or stamps used to denote the duty of one anna shall bear the words "One anna".

15. The following instruments, when stamped with ad-

Special adhesive stamps to be used in certain cases. hesive stamps, shall be stamped in the manner hereinafter prescribed,

that is to say:

(a) Bills-of-exchange, cheques, and promissory notes ~~drawn~~ drawn or made out of Mysore and chargeable with a duty of more than one anna shall be stamped with adhesive stamps bearing the words "Foreign Bill".

(b) Transfers of shares of Public Companies and Associations, shall be stamped with adhesive stamps bearing the words "Share Transfer".

(c) An entry as an advocate of the Chief Court shall be stamped with an adhesive stamp bearing the word "Advocate". Such stamp shall be affixed under the superintendence and responsibility

(7)

responsibility of a gazetted officer of the Chief Court, who shall obtain the stamp from the Superintendent of Stamps and account to him for it. Such officer shall, after affixing the stamp, write on the fact of it his usual signature with the date thereof before parting with the instrument.

- (d) Notarial acts shall be stamped with adhesive foreign bill stamps bearing the word "Notarial".
- (e) Copies of maps or plans certified to be true copies shall be stamped with adhesive court-fee stamps.

Chapter IV.

Miscellaneous.

16. When an instrument bears a stamp of sufficient

Provision for cases in which improper description of stamp is used.

amount, but of improper description.

the Deputy Commis-

sioner may, on payment of the duty with which the same is chargeable, certify by endorsement on the instrument that it is duly stamped.

Provided that if application is made within three months of the execution of the instrument, and the Deputy Commissioner is satisfied that the improper description of stamp was used solely because of the difficulty or inconvenience of procuring one of proper description, he may remit the further payment of duty prescribed in this rule.

17. The Deputy Commissioner may require any person claiming a refund or renewal under Chapter V of the Regulation,

Evidence as to circumstances of claim to refund or renewal.

or his

duly

authorised

agent, to make an oral deposition on oath or affirmation, or

or to file an affidavit, setting forth the circumstances under which the claim ~~is~~ has arisen, and may also, if he thinks fit, call for the evidence of witnesses in support of the statement set forth in any such deposition or affidavit as aforesaid.

When an application is made for the payment, under Chapter V of the Regulation, of an allowance in respect

Payment of allowances in respect	of a spoiled
of ~~any~~ spoiled or misused stamps	or misused
or on the renewal of debentures.	

stamp, or on

the renewal of a debenture, and an order is passed by the Deputy Commissioner sanctioning the allowance or calling for further evidence in support of the application, then, if the amount of the allowance or the stamp given in lieu thereof is not taken, or if the further evidence required is not furnished, as the case may be, by the applicant within one year of the date of such order as aforesaid, the application shall be struck off and the spoiled or misused stamp (if any) sent to the Superintendent ~~of~~ of Stamps for destruction.

~~By~~ 18. Where the Deputy Commissioner makes a refund under section 55 of the Regulation, he shall cancel the

Mode of cancelling original	original debenture
debenture in case under section 55	by writing on or
of Regulation.	across it the word
	"Cancelled" and his usual signature with the date thereof.

19. On the conviction of any offender under Chapter VII of the Regulation, the Deputy Commissioner may grant Rewards. ~~to any person~~ who appears to him to have contributed thereto a reward within a limit to be fixed by the Government.

A p p e n d i x. A.

List of instruments referred to in rule 9 (1) of the
 ----- rules.

	No. of Article in Schedule I. of the Regulation
(a) Administration-bonds	2
(b) Affidavits	4
(c) Appointments made in execution of a power ..	7
(d) Articles of Association of a Company ..	10
(e) Bills-of-lading	13
(f) Charter-parties	19
(g) Declarations of trust	62 A
(h) Instruments evidencing an agreement relating to (1) the deposit of title-deeds or instru- ments constituting or being evidence of the title to any property whatever (other than a marketable security), or (2) the pawn or pledge or hypothecation of movable property ..	6
(i) Leases printed or lithographed in an oriental language, when the written matter filled in does not exceed one-fourth of the printed matter	33
(j) Memoranda of Association of Companies..	37
(k) Mortgages of crops	39
(l) Notes of protest by Masters of Ships ..	42
(m) Policies of Insurance	45
(n) Revocations of trust	62 B
(o) Share-warrants issued by a Company in accordance with section 30 of the Mysore Companies Regu- lation, 1895, (other than share-warrants is- sued before the fourteenth day of November 1890) with adhesive stamps bearing the words "Share Transfer" and denoting the full amount of duty payable thereon, which share-warrants shall be held to have been duly stamped ..	57
(p) Warrants for goods	63

Appendix B.

List of instruments referred to in rule 9 (2) of the rules.

	No. of Article in Schedule I of the Act.
(a) Agreements or memoranda of agreements which, in the opinion of the proper officer, cannot conveniently be written on sheets of paper on which the stamps are engraved or embossed ..	5
(b) Instruments engrossed on parchment and written in the English style which, in the opinion of such officer, cannot conveniently be written on sheets of paper on which the stamps are engraved or embossed .. .. .	.. .. .
(c) Awards	11
(d) Bills-of-exchange payable otherwise than on demand and drawn in British India ..	12 (b)&(c)
(e) Bonds	14, 15, 25, 32, 54 & 55.
(f) Certificates of sale	17
(g) Composition deeds	21
(h) Conveyances	22
(i) Instruments imposing a further charge on mortgaged property	30
(j) Instruments of apprenticeship	9
(k) Instruments of co-partnership	44 A
(l) Instruments of dissolution of partnership	44 B
(m) Instruments of exchange	29
(n) Instruments of gift	31
(o) Instruments of partition	43
(p) Leases	33
(q) Letters of license	36
(r) Mortgage-deeds	38
(s) Powers-of-attorney	46
(t) Reconveyances of mortgaged property	52
(u) Releases	53
(v) Settlements	56
(w) Transfers of the description mentioned in Article 60 clauses (c) and (d) of Schedule I of the Regulation	60 (c)&(d)

III
42157

29/3/1907
8/10/2

Mysore Stamp Superintendents' Office,
Bengaluru, Dated, the 21st May 1907.

From,

K. Krishna Dyer Esquire,
Superintendent of Stamps in Mysore,
Bengaluru.

To,
H. S. Chaudrashekhar Aiyar Esq. B.A.
Secretary to the Government of His
Highness the Maharaja of Mysore,
General and Revenue Department,
Bengaluru.

No 232

Sir, I have the honor to acknowledge receipt of your docket No. 2958^{Legis 17 of 06} forwarding for my opinion the draft of Rules proposed to be issued under the Mysore Stamp Regulation II of 1900.

I find that the draft of Rules now proposed to be issued is a copy of the Government of India Notification No. 3632-Exc dated 29th June 1906 with some slight modifications. Whereas, if the Foreign Department Notification No. 4870 I. A. Dated 7th December 1906 making these Rules applicable to the Civil and Military Station of Bengaluru, had been copied it would have simplified matters as far as our State is concerned.

As regards the Draft of Rules now proposed to be issued, I have the honor to make the following observations.

Leahler

H. G.

Chapter II - Impressed stamps.

Proposed draft
of Rules.

Remarks.

3 (1) (a)
(b)

(2)

(3)

We have no Hindi papers.

So these Rules relating to them
may all be omitted.

4

5

6 (2)

For the same reason in these Rules
the words relating to Hindi and
Hindi-stamp may be omitted.

8

9 (1)

(2)

10 (1)

The Superintendent of Stamps does not affix
any adhesive Labels. As we have a stamp
manufactory we only impress stamps of the
required value.

In these Rules the words such as "affix"
conveying the idea of using adhesive labels
may be omitted and Rule 10 (1) modified
so as to denote only the impressing of
stamps by means of machinery.

10 (2)

(3)

For the same reason, these rules may
be left out altogether.

(13)

Chapter III - Adhesive stamps

Proposed Draft
of Rules.

Remarks

12

13

14

In these rules the words "Impressed stamps" may also be included so as to make the use of either Adhesive or Impressed stamps, optional.

15 (c)

As we have no adhesive stamps bearing the word "Advocate", this rule may be omitted.

15 (d)

We have no "Foreign Bill" stamps bearing the word "Notarial". We have only adhesive Court fee stamps of one Annas surcharged "Notarial". The rule may therefore be altered accordingly.

17

Spotted and misused stamps such as mentioned in para 2 are now being sent to the Comptroller for destruction and not to the Superintendent of stamps. Therefore the word "Comptroller" may be substituted for "Superintendent of stamps".

I have the honor to be
Sir,

Your most obedient servant

W. Kishmaji
Superintendent of stamps,
Mysore Government.

Chapter II - Impressed stamps.

Proposed draft
of Rules.

Remarks.

5 (1) (a)

We have no Hindi papers.

(b)

(2)

(3)

So these Rules relating to them
may all be omitted.

4

5

6 (2)

For the same reason in these Rules,
the words relating to Hindi and
Hindi-stamp may be omitted.

8

9 (1)

(2)

10 (1)

The Superintendent of Stamps does not affix
any adhesive Labels. As we have a stamp
manufactory we only impress stamps of the
required value.

In these Rules the words such as "affix" &c
conveying the idea of using adhesive label
may be omitted and Rule 10 (1) modified
so as to denote only the impressing of
stamps by means of machinery.

10 (2)

(3)

For the same reason, these rules may
be left out altogether.

Draft Rules under the Stamp Regulation

In exercise of the powers con-

Offg: Chief Judge.

It may be better to state --
under what sections of the -
Regulation the several rules
are issued. The first 16 ---
rules refer to sections 10 -
of the Stamp Regulation ~~and~~
the rest seem to be framed -
under section 75.

ferred by the Mysore Stamp Regulation

1900 (II of 1900), the Government of

His Highness the Maharaja are pleased

to make the following rules under the

said Regulation:-

Rules under the Mysore Stamp Regulation 1900.

Chapter I.

Preliminary .

1. In these rules, the expression

"the Regula-

Definition.

tion" shall

mean the Mysore Stamp Regulation, 1900

2. (1) There shall be two kinds of ---

- (2) All stamps shall be of ^{Such} ~~the~~ pattern as may from
time to time be prescribed by Govt and shall be
only such as have been purchased from any* of
the ^{State} Treasuries in the territories of Mysore or from
a licensed vendor in the territories of Mysore appoin
under the orders of a Dy Commr or other officer duly
empowered in that behalf.

(2)

(15)

Chapter II.

3. (1) Hundis, other than hundis

which may be stamped with an adhesive

Superintendent of Stamps.-We have no hundi papers, so rule
"3 may be omitted altogether."-----

stamp under

H u n d i s .

section 11

of the Regulation, shall be written

as follows, namely:

(a) A hundi payable otherwise than on demand, but not at more than one year after date or sight and for an amount not exceeding Rupees thirty thousand in value, shall be written on paper on -- which the necessary stamp bearing the word "Hundi" has been engraved or embossed.

(b) A hundi for an amount exceeding rupees thirty thousand in value, or payable at more than one year after date or sight, shall be written on paper, supplied for sale by ^{the} Government, to which a label has been ~~fixed~~

omit

This rule maybe
omitted12/2
28/2
08

(16)

been affixed by the Superintendent of Stamps, Mysore, and impressed by such Officer in the manner hereinafter ~~hereinafter~~ prescribed by rule 10.

(2) Every sheet of such paper shall be of a size not less than $8\frac{1}{8}$ x $5\frac{1}{8}$ inches and no plain paper shall be joined to it.

(3) The provisions of sub-section (1) of rule 6 shall apply also in the case of hundis.

3.

4. A promissory note or bill-of-exchange shall, except as provided by

Superintendent of Stamps.-

Omit the words relating to "Hundi".

section 11

Promissory notes and bills-of-exchange.

of the ----

Regulation and by these rules, be written on paper, on which the necessary stamp, [with or without the Word "Hundi"] has been engraved or embossed.

omit the words within square brackets

CPZ
18/08

(17)

4/

-5. Every other instrument chargeable

Superintendent of Stamps.-

Omit the words relating to "Hundi".

with duty shall, except as provided

by section

Other
Instruments.

11 of the

and by these rules -
Regulation, be written on paper, on

which the necessary stamp, [not bear-
ing the word "Hundi"] has been engrav-
ed or embossed.

*Omit words
in square brackets []*
CAJ
18-78

5/

-6. (1) Where two or more sheets of
paper on which stamps are engraved or

embossed
Provision where
single sheet of paper
is insufficient, --- are used to

make up the
amount of duty chargeable in respect
of any instrument, a portion of such
instrument shall be written on each
sheet ^(so) used.

(2) Where a single sheet of

paper, [not being paper bearing an
impressed hundi-stamp] is found in-
sufficient to admit of the entire
instrument being written on the
side

Superintendent of Stamps.-

Omit the words relating to ----
"Hundi-stamp".

omit words in []
CAJ
18-78

side of the paper which bears the stamp, so much plain paper may be sub-joined thereto as may be necessary for the complete writing of such instrument:

Provided that in every such case the side of the sheet which bears the stamp shall be covered by a substantial part of the instrument before any part of the latter is written on the plain paper joined to such sheet.

6. The duty payable on ^{any} ~~the~~ instrument which is chargeable with a duty

One anna
impressed
stamps.

of one anna
under the
Regulation

may be denoted by a coloured impression marked ~~on the~~ a skeleton form of such instrument by the Superintendent of Stamps in Mysore.

①

8. The Superintendent of Stamps in
Mysore is empowered to affix and

impress ---

"The proper Officer".

labels, and

he shall be

Superintendent of Stamps.-

(a) The Superintendent of Stamps does not affix any adhesive -- labels. As we have a Stamp Manufactory we only impress stamps of the required value.

In these rules the words such as "affix" etc., conveying the idea of using adhesive labels may be omitted.

deemed to be "the proper officer" for the purposes of the Regulation and of these rules.

9. (1) Labels may be affixed and

impressed by the proper Officer in

the case of

Affixing & impressing of labels by proper officer permissible in certain cases.

any of the

instruments

mentioned in Appendix A, and of the counter parts thereof.

(2) Labels may likewise be

affixed and impressed by the proper

Officer in the case of any of the

instruments mentioned in Appendix B,

when written in ~~Kanarese~~ or English,

and accompanied, if written in any

other language, by a translation into

The word 'affix' may remain
18/3
18/8

Offg: Chief Judge:-

Substitute "Kannada" for "Canarese" or spell the latter word with a K.

(20)

into English.

Supdt of Stamp

Rule 10 (1) ^{may be} modified
so as to denote only the -
impressing of stamps by -
means of machinery.

affixing to:-

(affix may remain)
CB
28/08

10. (1) The proper Officer shall,
upon any such instrument, as is re-
ferred to in rule 9, being brought

Mode of affixing
and impressing -
labels.

to him

before it

is execut-

ed and upon application being made
to him for that purpose, affix there-
to a label or labels of such value
as the applicant may desire and pay
for, and impress such labels or ---
labels by means of a stamping -----
machine, and also stamp or write on
the face of the label or labels the
date of impressing the same before
returning the instrument to the ----
applicant. In the case of instruments
written on parchment, the labels
shall be further secured by means of
metallic eyelets.

(2) On affixing any label or

or labels under this rule, the proper Officer shall, where the duty amounts to Rupees five or upwards, write on the face of the label or labels his initials, and where the duty amounts to Rupees twenty ^{or} ~~and~~ upwards, shall also attach his usual signature to the instrument immediately under the label or labels.

Superintendent of Stamps.-

For the above reason ^{marked} (a), (independent) these rules may ----- be omitted.-----

may remain
cbz
18/8

(3) In the absence of the Superintendent of Stamps his principal Assistant may discharge the functions of the proper officer under sub-section (2) of the rule.

10. (1) Instruments (other than instruments which under section 11 of the Regulation may be stamped ---

Certain instruments to be stamped with impressed labels. -----

with ---

adhesive

stamps)

executed out of Mysore and requiring to be stamped after their receipt in

in Mysore shall be stamped with
impressed labels.

(2) Where any such instrument
as aforesaid is taken to the Deputy
Commissioner under section 18, sub-
section (2) of the Regulation, the
Deputy Commissioner shall send the
instrument to the proper Officer, --
remitting the amount of duty paid
in respect thereof; and the proper
Officer shall stamp the instrument
in the manner prescribed by rule 10
and return it to the Deputy Commis-
sioner for delivery to the person by
whom it was produced.

Chapter III.

Of Adhesive Stamps.

12. Bills of exchange payable other-
wise than on demand and drawn in sets

Bills of exchange.	when the
	amount

duty does not exceed one anna for

125

Superintendent of Stamps:--

'In these rules, the words 'Im-
pressed stamps' may also be in-
cluded so as to make the use of
either adhesive or Impressed --
Stamps optional".

(The above applies to
paras 12, 13 & 14).

not necessary
12/08

for each part of the set, may be

stamped with adhesive stamps.

13,. When any instrument of transfer

of shares in a Company or Association

is written

Supply of defi-
cient duty on ---
transfer of share.

on a sheet

of paper on which the necessary stamp

is engraved or embossed and the ---

value of the stamp so engraved or

embossed is subsequently, in conse-

quence of a rise in the market value

of such shares, found to fall short

of the amount of duty chargeable ---

under Article No. 60 (a) of Schedule

of the Regulation, one or more adhe-

sive stamps bearing the words -----

"Share Transfer", as hereinafter ---

prescribed, may be used to make up

the amount required.

14. Except as otherwise provided by

these ~~rules~~

Adhesive stamp
or stamps denoting
duty of one anna.

rules, the
adhesive

stamp or stamps used to denote the

the duty of one anna shall bear the words "One anna"

15. The following instruments when

Special adhesive stamps to be used in certain cases.	stamped with -
--	----------------

adhesive stamps, shall be stamped in the manner hereinafter prescribed, that is to say:

(a) Bills-of-exchange, cheques, and promissory notes drawn or made out of Mysore and chargeable with ~~an~~ a duty of more than one anna shall be stamped with adhesive stamps bearing the words "Foreign Bill".

(b) Transfers of shares of Public Companies and Associations shall be stamped with adhesive stamps bearing the words "Share Transfer"

(c)

25

Office Note.

It is to be considered whether the provision for "entry as an advocate" is necessary.

Superintendent of Stamps.

"As we have no adhesive stamps bearing the word --- Advocate', this rule may be omitted."

*maybe omitted
HB
28/10/8*

Superintendent of Stamps.

"We have no 'Foreign Bill' --- stamp bearing the word 'Notarial'. We have only adhesive Court fee stamps of one rupee surcharged 'Notarial', the rule may therefore be altered accordingly".

omit words [---]

(c) An entry as an advocate of

the Chief Court shall be stamped with an adhesive stamp bearing the words "Advocate". Such stamp shall be affixed under the superintendence and responsibility of a Gazetted Officer of the Chief Court, who shall obtain the stamp from the Superintendent of Stamps and account to him for it. Such Officer shall, after affixing the stamp, write on the face of it his usual signature with the date -- thereof before parting with the instrument.

(d) Notarial acts shall be

stamped with adhesive [foreign bill] stamps bearing the word "Notarial".

(e) Copies of maps or plans

certified to be true copies shall be stamped with adhesive Court fee stamps.

(25)

Chapter IV.

Miscellaneous.

15
 16. When an instrument bears a ---

stamp of sufficient amount, but of

Provision for
 cases in which
 improper description
 of stamp is used.

improper

descrip-

tion,

the Deputy Commissioner may, on payment

of the duty with which the same is

chargeable, certify by endorsement

on the instrument that it is duly

stamped:

Provided that if application is
 made within three months of the execu-
 tion of the instrument, and the De-
 puty Commissioner is satisfied that
 the improper description of stamp
 was used solely because of the dif-
 ficulty or inconvenience of procuring
 one of proper description, he may
 remit the further payment of duty
 prescribed in this rule.

17. The Deputy Commissioner may

require any person claiming a refund

Evidence as to
circumstances of
claim to refund
or renewal.

or renewal

under --

chapter V

of the Regulation, or his duly autho-
rised agent, to make an oral deposi-
tion on oath or affirmation, or to
file an affidavit, setting forth the
circumstances under which the claim
has arisen, and may also, if he thinks
fit, call for the evidence of wit-
nesses in support of the statement
set forth in any such deposition or
affidavit as afore said.

When an application is made for
the payment, under Chapter V of the

~~Superintendent of Stamps~~

Payment of ~~allow~~
allowances in res-
pect of ~~spoiled~~ or
misused stamps or
on the renewal of
debentures.

Regula-

tion, of

an allow-

ance in respect of a spoiled or a
misused stamp, or on the renewal of

(24)

of a debenture, and an order is passed by the Deputy Commissioner sanctioning the allowance or calling for further evidence in support of the application, then if the amount of the allowance or the stamp given in lieu thereof is not taken, or if the further evidence required is not furnished, as the case may be, by the applicant within one year of the date of such order as aforesaid, the application shall be struck off and the spoiled or misused stamp (if any) sent to the ^{Comptroller} [Superintendent of Stamps] for destruction.

18. Where the Deputy Commissioner makes a refund under section 55 of

Mode of cancelling original debenture in case under section 55 of Regulation.

the Regulation, he shall cancel

the original debenture by writing on or across it the word "Cancelled" and

Superintendent of Stamps.

Substitute the word "Comptroller" for the words ---- "Superintendent of Stamps" as spoiled or misused stamps are now being sent to the Comptroller."

yes -
10/11
28/11/08

(29)

and his usual signature with the
date thereof.

19. On the conviction **of** any -----
offender under chapter VII of the Re-
gulation, the Deputy Commissioner

may grant
Rewards.
to any ---

person who appears to him to have
contributed thereto a reward within
a limit to be fixed by ^{the} Government.

Appendix

(30)

Appendix A.

List of instruments referred to in
rule 9 (1) of the rules.

	No. of arti- cle in --- Schedule I of the Re- gulation.
(a) Administration-bonds.	2.
(b) Affidavits	4
(c) Appoint ^{ments} made in execution of a power.	7
(d) Articles of Association of a Company.	10
(e) <u>Bills-of-lading</u>	13
(f) <u>Charter-parties</u>	19
(g) Declaration of trust.	62 A
(h) Instruments evidencing an agreement relating to - ONE (1) the deposit of title-deeds or instru- ments constituting or being evidence of the title to any property whatever (other than a marketable security), or (2) the pawn or pledge of of hypothecation of --- moveable property.	6

(i)

(51)

- (i) Leases printed or lithographed in an oriental language, when the -- written matter filled in does not exceed one-fourth of the printed matter. 33

Offg: Chief Judge. —

Is it really necessary to mention here (appendix) e, f and l in rules framed in Mysore, which as an old Administration report sagely informs us, 'has no seaboard of its own'?

- (j) Memoranda of Association of Companies. 37
- (k) Mortgages of crops. 39
- (l) Notes of protest by masters of ships. 42.
- (m) Policies of Insurance. 45.
- (n) Revocation of Trust. 62.B.
- (o) Share-warrants issued by a Company in accordance with section 30 of the Mysore Companies Regulation, 1895 (other than share-warrants issued before the fourteenth day of November 1890) with adhesive stamps bearing the words "Share Transfer" and denoting the full amount of duty payable thereon which share-warrants shall be held to have been duly stamped. 57
- (p) Warrants for goods. 63.

152

A p p e n d i x. B.

List of instruments referred to in
rule 9 (2) of the rules.

No. of ---
 Article in
 Schedule I
 of the ~~Act~~ *Regn.*

- (a) Agreements of memoranda of
 agreements which, in
 the opinion of the -
 proper Officer, cannot
 conveniently be writ-
 ten on sheets of paper
 on which the stamps --
 are engraved or em-
 bossed.

5

- (b) Instruments engrossed on
 parchment and written
 in the English style
 which, in the opinion
 of such Officer, can-
 not conveniently be
 written on sheets of
 paper on which the --
 stamps are engraved
 or embossed.

- (c) A w a r d s 11

- (d) Bills-of-exchange paya-
 ble otherwise than on
 demand and drawn in -
 British India

12
 (b) & (c)
 (e)

(33)

(e) Bonds	14, 15, 25, 32, 54 & 55.
(f) Certificates of sale.	17.
(g) Composition deeds.	21.
(h) Conveyances.	22.
(i) Instruments imposing a further charge on mortgaged property.	30.
(j) Instruments of appren- ticeship.	9
(k) Instruments of co- partnership.	44.A.
(l) Instruments of dissolu- tion partnership.	44.B.
(m) Instruments of ex- change.	29
(n) Instruments of gift.	31.
(o) Instruments of parti- tion.	43.
(p) Leases.	33.
(q) Letters of license.	36.
(r) Mortgage-deeds.	38.
(s) Powers-of-attorney.	46.

(t)

- (t) Reconveyances of }
mortgaged property. } - - 52.
- (u) Releases. . . . 53.
- (v) Settlements. . . . 56.
- (w) Transfers of the des-
cription mentioned
in article 60 ----
clauses (c) & (d)-
of Schedule I of -
the Regulation. }
60
(c) & (d).

Milford No 5821

Legis 52-06-13

28 May 1908
8/11/08

RULES UNDER THE STAMP REGULATION.

(35)

In exercise of the powers conferred by
the Mysore Stamp Regulation, ~~1900~~ (II of 1900),
the Government of His Highness the Maharaja are
pleased to make the following rules under the
said Regulation:-

Rules under the Mysore Stamp

Regulation ~~1900~~ II of 1900

Chapter I.

Preliminary.

1. In these rules, the expression "the regula-
Definition. tion" shall mean the Mysore stamp
Regulation, ^{II of} 1900.

2(1). There shall be two kinds of stamps for
indicating the payment of duty on instruments.
Kinds of stamps. chargeable with duty under
the Regulation, namely:

(a) impressed stamps, and

(b) adhesive stamps.

(2) All stamps shall be of such pattern as
^{from time to time}
may be prescribed by Government and shall be
only such as have been purchased from any of the

State

(36)

State Treasuries in the territories of Mysore or from a licensed vendor in the territories of Mysore appointed under the orders of a Deputy Commissioner or other officer duly empowered in that behalf.

Chapter II.

~~Chapter-II,---~~

3. A promissory note or bill-of-exchange shall, except as provided by section 11 of the regula-

Promissory notes
and bills-of-exchange.

tion and by these rules, be

written on paper, on which the necessary stamp has been engraved or embossed.

4. Every other instrument chargeable with duty shall, except as provided by section 11 of the

Other
instruments.

Regulation and by these rules

be written on paper, on which the necessary stamp has been engraved or embossed.

5. (1) Where two or more sheets of paper on which stamps are engraved or embossed are used to make

P.P. 101

Provision where
single sheet of paper
is insufficient.

up the amount of duty

chargeable in respect of any instrument, a portion of such instrument shall be written on each sheet so used.

(2) Where a single sheet of paper is found insufficient to admit of the entire instrument being written on the side of the paper which bears the stamp, so much plain paper may be subjoined thereto as may be necessary for the complete writing of such instrument;

Provided that in every such case, the side of the sheet which bears the stamp shall be covered by a substantial part of the instrument before any part of the latter is written on ^{the} plain paper joined to such sheet.

6. The duty payable on any instrument which is chargeable with a duty of one anna under One anna impressed stamps. the Regulation may be denoted by a coloured impression marked on a skeleton form of such instrument by the Superintendent of Stamps in Mysore .

7. The Superintendent of Stamps in Mysore is empowered to affix and impress labels, and

" The proper Officer" ~~impress~~ he shall

be deemed to be

" the proper officer" for the purposes of the Regulation and of these rules.

8. (1) Labels may be affixed and impressed

(38)

impressed by the proper officer in the case of any

Affixing & impress-
ing of labels by pro-
per officer permissi-
ble in certain cases.

of the instruments

mentioned in --

Appendix A, and of the counter-parts thereof.

(2) Labels may likewise be affixed ^{and impressed} by the

proper officer in the case of any of the instru-

ments mentioned in Appendix B, when written in

Kanarese or English, and accompanied, if written

in any other language, by a translation into

English. ^

9. (1) The proper officer shall, upon any such

instrument, as is referred to in rule 9, being

brought to him before it is executed and upon

Mode of affixing and
impressing labels.

application

being made to

him for that purpose, affix thereto a label or

labels of such value as the applicant may desire

and pay for, and impress such label or labels by

means of ^a stamping machine, and also stamp or

write on the face of the label or labels the

date of impressing the same before returning the

instrument to the applicant. In the case of

instruments

or Kanarese
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instruments written on parchment, the labels shall be further secured by means of metallic eyelets.

(2) On affixing any label or labels under this rule, the proper officer shall, where the duty amounts to rupees five or upwards, write on the face of the label or labels his initials, and where the duty amounts to rupees twenty or upwards, shall also attach his usual signature to the instrument immediately under the label or labels.

(3) In the absence of the superintendent of Stamps, his principal assistant may discharge the functions of the proper officer under sub-section (2) of this rule.

10. (1) Instruments (other than instruments which under Section 11 of the Regulation may be

Certain instruments to be	stamped
stamped with impressed	
labels.	

with

adhesive stamps) executed out of Mysore and

requiring to be stamped after their receipt in

Mysore shall be stamped with impressed labels.

(2)

(40)

(2) Where any such instrument as aforesaid is taken to the Deputy Commissioner under section 18, sub section (2) of the regulation, the deputy Commissioner shall send the instrument to the proper officer, remitting the amount of duty paid in respect thereof; and the proper officer shall stamp the instrument in the manner prescribed by rule 10 and return it to the deputy Commissioner for delivery to the person by whom it was produced.

Chapter III.

Of Adhesive stamps.

11. Bills of exchange payable otherwise than on demand and drawn in sets when the amount of

Bills of exchange. duty does not exceed one

anna for each part of the set, may be stamped with adhesive stamps.

12. When any instrument of transfer of shares

Supply of deficient duty on transfer of share. in a company or Association is

written

written on a sheet of paper on which the necessary stamp is engraved or embossed and the value of the stamp so engraved or embossed is subsequently, in consequence of a rise in the market value of such shares, found to fall short of the amount of duty chargeable under Article No.60(a) of Schedule I of the Regulation, one or more adhesive stamps bearing the words "Share Transfer" as hereinafter prescribed, may be used to make up the amount required.

13. Except as otherwise provided by these rules

Adhesive stamp or stamps denoting duty of one anna.	the adhesive stamp or stamps used to
---	---

to denote ~~the~~ the duty of one anna shall bear the words " One anna".

14. The following instruments when stamped with

Special adhesive stamps to be used in certain cases.	adhesive stamps, shall be stamped
--	--------------------------------------

in the manner hereinafter prescribed, that is to say:

(a) Bills-of-exchange, cheques, and promissory notes drawn or made out of Mysore and chargeable

(42)

chargeable with a duty of more than one anna shall be stamped with adhesive stamps bearing the words " Foreign Bill~~s~~".

(b) Transfers of shares of Public Companies and Associations shall be stamped with adhesive stamps bearing the words " Share ~~T~~ransfer".

(c) Notarial acts shall be stamped with adhesive stamps bearing the word "Notarial".

(d) Copies of maps or plans certified to be true copies shall be stamped with adhesive Court fee stamps .

Chapter IV.

M i s c e l l a n e o u s .

15. When an instrument bears a stamp of sufficient amount, but of improper description,

Provision for cases in which improper description of stamp is used.

the deputy

Commissioner

may, on payment of the duty with which the same is chargeable, certify by endorsement on the instrument that it is duly stamped:

Provided

Provided that if application is made within three months of the execution of the instrument, and the Deputy Commissioner is satisfied that the improper description of stamp was used solely because of the difficulty or inconvenience of procuring one of proper description, he may remit the further payment of duty prescribed in this rule.

15. The Deputy Commissioner may require

Evidence as to
circumstances of
claim to refund or
renewal.

any person claiming

a refund or renewal

under chapter V

of the Regulation, or his duly authorised agent, to make an oral deposition on oath or affirmation or to file an affidavit, setting forth the circumstances under which the claim has arisen, and may also, if he thinks fit, call for the evidence of witnesses in support of the statement set forth in any such deposition or affidavit as aforesaid.

When an application is made for the

payment

(44)

payment, under chapter V of the Regulation, of

payment of allowances	an allowance
in respect of spoiled	
or misused stamps or on	
the renewal of debentures.	in respect of

a spoiled or

a misused stamp, or on the renewal of a debenture

and an order is passed by the Deputy Commissioner

sanctioning the allowance or calling for further

evidence in support of the application, then if

the amount of the allowance or the stamp given

in lieu thereof ~~is~~ is not taken, or if the

further evidence required is not furnished, as

the case may be, by the applicant within one

year of the date of such order as aforesaid, the

application shall be struck off and the spoiled

or misused stamp (if any) sent to the Comptroller

for destruction.

17. Where the deputy Commissioner makes a

refund under section 55 of the regulation, he

Mode of cancelling	shall cancel the
original debenture in	
case under section 55	
of Regulation.	original debenture

by writing on or

across it the word "cancelled" and his usual

signature"

(4)

signature with the date thereof.

18. On the conviction of any offender under chapter VII of the Regulation, the Deputy Commissioner may grant to any person who appears

Rewards. to him to have contributed thereto a reward within a limit to be fixed by the Government.

Appendix

List of instruments referred to in rule 9(1)
of the rules.

	No of article in Schedule I of the Regulation.
(a) Administration- bonds.	2
(b) Affidavits ...	4
(c) Appointments made in execution of a power ...	7
(d) Articles of Association of a Company ...	10
(e) <u>Bills of lading</u> ...	13
(f) <u>Charter-parties</u> ...	19
(g) Declaration of trust ...	62 A
(h) Instruments evidencing an agree- ment relating to (1) the deposit of title deeds or instruments constituting or being evidence of the title to any property what- ever (other than a marketable security), or (2) the pawn or pledge or hypothecation of move- able property. ...	6
(i) Leases printed or lithographed in an oriental language, when the written matter filled in does not exceed one-fourth of the printed matter. ...	33
(j) Memoranda of Association of Companies. ...	37
(k) Mortgages of crops. ...	39
(l) <u>Notes of protests by masters of ships</u> ...	42
(m) Policies of Insurance ...	45
(n) Revocations of trust. ...	62 B

Share

(47)

- (e) Share-warrants issued by a Company
in accordance with section 30 of
the Mysore Companies Regulation,
1895 (other than share warrants
issued before the fourteenth day
of November 1890) with adhesive
stamps bearing the words " Share-
Transfer" and denoting the full
amount of duty payable thereon which
share-warrants shall be held to have
been duly stamped. ... 57
- (p) Warrant for goods. ... 63

List of instruments referred to in rule 9 (2)
of the rules.

	No. of article in schedule I of the Regulation.
(a) Agreements or memoranda of agree- ments which, in the opinion of the proper officer, cannot conveniently be written on sheets of paper on which the stamps are engraved or embossed.	5
(b) Instruments engrossed on parchment and written in the English style which, in the opinion of such officer, cannot conveniently be written on sheets of paper on which the stamps are engraved or embossed. ...	
(c) Awards	11
(d) Bills of exchange payable otherwise than on demand and drawn in British India ...	12 (b) & (c)
(e) ~~Records~~ ^{Bonds} ...	14, 15, 25, 32, 54 & 55
(f) Certificates of sale ...	17
(g) Composition deeds. ...	21
(h) Conveyances. ...	22
(i) Instruments imposing : further change on mortgaged property..	30
(j) Instruments of apprenticeship...	9
(k) Instruments of copartnership. ...	44 A
(l) Instruments of dissolution partner- ship.	44 B
(m) Instruments of exchange	29
	(n)

48

(n) Instruments of gift	...	31
(o) Instruments of partition	...	43
(p) Leases	...	33
(q) Letters of license	...	36
(r) Mortgage deeds.	..	38
(s) Powers of attorney	...	46
(t) Reconveyances of mortgaged property	...	52
(u) Releases	...	53
(v) Settlements	..	56
(w) Transfers of the description mentioned in article 60 clauses (c) and (d) of Schedule I of the Regulation.	...	60 (c) & (d)

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NOTIFICATION.

No. Pl. 5821—Legis. 52-08-1, dated 8th May 1908.

In exercise of the powers conferred by the Mysore Stamp Regulation (II of 1900), the Government of His Highness the Maharaja are pleased to make the following rules under the said Regulation:—

Rules under the Mysore Stamp Regulation, II of 1900.

CHAPTER I.

PRELIMINARY.

Definition.

1. In these rules, the expression "the Regulation" shall mean the Mysore Stamp Regulation, II of 1900.

2. (1) There shall be two kinds of stamps for indicating the payment of duty on instruments chargeable with duty under the Regulation, namely:

Kinds of stamps.

(a) impressed stamps, and

(b) adhesive stamps.

(2) All stamps shall be of such pattern as may from time to time be prescribed by Government and shall be only such as have been purchased from any of the State Treasuries in the territories of Mysore or from a licensed vendor in the territories of Mysore appointed under the orders of a Deputy Commissioner or other officer duly empowered in that behalf.

CHAPTER II.

3. A promissory note or bill of exchange shall, except as provided by Section 11 of the Regulation and by these rules, be written on paper, on which the necessary stamp has been engraved or embossed.

Promissory notes and bills of exchange.

4. Every other instrument chargeable with duty shall, except as provided by Section 11 of the Regulation and by these rules, be written on paper, on which the necessary stamp has been engraved or embossed.

Other instruments.

5. (1) Where two or more sheets of paper on which stamps are engraved or embossed are used to make up the amount of duty chargeable in respect of any instrument, a portion of such instrument shall be written on each sheet so used.

Provision where single sheet of paper is insufficient.

(2) Where a single sheet of paper is found insufficient to admit of the entire instrument being written on the side of the paper which bears the stamp, so much plain paper may be subjoined thereto as may be necessary for the complete writing of such instrument:

Provided that in every such case, the side of the sheet which bears the stamp shall be covered by a substantial part of the instrument before any part of the latter is written on the plain paper joined to such sheet.

6. The duty payable on any instrument which is chargeable with a duty of one anna under the Regulation may be denoted by a coloured impression marked on a skeleton form of such instrument by the Superintendent of Stamps in Mysore.

One anna impressed stamps.

7. The Superintendent of Stamps in Mysore is empowered to affix and impress labels, and he shall be deemed to be "the proper officer" for the purposes of the Regulation and of these rules.

"The proper officer."

Affixing and impressing of labels by proper officer permissible in certain cases.

8. (1) Labels may be affixed and impressed by the proper officer in the case of any of the instruments mentioned in Appendix A, and of the counter parts thereof.

(2) Labels may likewise be affixed and impressed by the proper officer in the case of any of the instruments mentioned in Appendix B, when written in Kanarese or English, and accompanied, if written in any other language, by a translation into English or Kanarese.

9. (1) The proper officer shall, upon any such instrument, as is referred to in Rule 9, being brought to him before it is executed and upon application being made to him for that purpose, affix thereto a label or labels of such value as the applicant may desire and pay for, and impress such label or labels by means of a stamping machine, and also stamp or write on the face of the label or labels the date of impressing the same before returning the instrument to the applicant. In the case of instruments written on parchment, the labels shall be further secured by means of metallic eyelets.

Mode of affixing and impressing labels.

(2) On affixing any label or labels under this rule, the proper officer shall, where the duty amounts to rupees five or upwards, write on the face of the label or labels his initials, and where the duty amounts to rupees twenty or upwards, shall also attach his usual signature to the instrument immediately under the label or labels.

(3) In the absence of the Superintendent of Stamps, his principal Assistant may discharge the functions of the proper officer under sub-section (2) of this rule.

10. (1) Instruments (other than instruments which under Section 11 of the Regulation may be stamped with adhesive stamps) executed out of Mysore and requiring to be stamped after their receipt in Mysore shall be stamped with impressed labels.

Certain instruments to be stamped with impressed labels.

- (2) Where any such instrument as aforesaid is taken to the Deputy Commissioner under Section 18, sub-section (2) of the Regulation, the Deputy Commissioner shall send the instrument to the proper officer, remitting the amount of duty paid in respect thereof; and the proper officer shall stamp the instrument in the manner prescribed by Rule 10 and return it to the Deputy Commissioner for delivery to the person by whom it was produced.

CHAPTER III.

OF ADHESIVE STAMPS.

11. Bills of exchange payable otherwise than on demand and drawn in sets when the amount of duty does not exceed one anna for each part of the set, may be stamped with adhesive stamps.
Bills of exchange.
12. When any instrument of transfer of shares in a Company or Association is written on a sheet of paper on which the necessary stamp is engraved or embossed and the value of the stamp so engraved or embossed is subsequently, in consequence of a rise in the market value of such shares, found to fall short of the amount of duty chargeable under Article No. 60(a) of Schedule I of the Regulation, one or more adhesive stamps bearing the words "Share Transfer" as hereinafter prescribed, may be used to make up the amount required.
Supply of deficient duty on transfer of share.
13. Except as otherwise provided by these rules, the adhesive stamp or stamps used to denote the duty of one anna shall bear the words "one anna."
Adhesive stamp or stamps denoting duty of one anna.
14. The following instruments when stamped with adhesive stamps, shall be stamped in the manner hereinafter prescribed, that is to say:
Special adhesive stamps to be used in certain cases.
- (a) Bills of exchange, cheques, and promissory notes drawn or made out of Mysore and chargeable with a duty of more than one anna shall be stamped with adhesive stamps bearing the words "Foreign Bill."
 - (b) Transfers of shares of Public Companies and Associations shall be stamped with adhesive stamps bearing the words "Share Transfer."
 - (c) Notarial acts shall be stamped with adhesive stamps bearing the word "Notarial."
 - (d) Copies of maps or plans certified to be true copies shall be stamped with adhesive Court-fee stamps.

CHAPTER IV.

MISCELLANEOUS.

15. When an instrument bears a stamp of sufficient amount, but of improper description, the Deputy Commissioner may, on payment of the duty with which the same is chargeable, certify by endorsement on the instrument that it is duly stamped:
Provision for cases in which improper description of stamp is used.

Provided that if application is made within three months of the execution of the instrument; and the Deputy Commissioner is satisfied that the improper description of stamp was used solely because of the difficulty or inconvenience of procuring one of proper description, he may remit the further payment of duty prescribed in this rule.

16. The Deputy Commissioner may require any person claiming a refund or renewal under Chapter V of the Regulation, or his duly authorised agent, to make an oral deposition on oath or affirmation or to file an affidavit, setting forth the circumstances under which the claim has arisen, and may also, if he thinks fit, call for the evidence of witnesses in support of the statement set forth in any such deposition or affidavit as aforesaid.
Evidence as to circumstances of claim to refund or renewal.

When an application is made for the payment, under Chapter V of the Regulation, of an allowance in respect of a spoiled or a misused stamp, or on the renewal of a debenture and an order is passed by the Deputy Commissioner sanctioning the allowance or calling for further evidence in support of the application, then if the amount of the allowance or the stamp given in lieu thereof is not taken, or if the further evidence required is not furnished, as the case may be, by the applicant within one year of the date of such order as aforesaid, the application shall be struck off and the spoiled or misused stamp (if any) sent to the Comptroller for destruction.

17. Where the Deputy Commissioner makes a refund under Section 55 of the Regulation, he shall cancel the original debenture by writing on or across it the word "cancelled" and his usual signature with the date thereof.

18. On the conviction of any offender under Chapter VII of the Regulation, the Deputy Commissioner may grant to any person who appears to him to have contributed thereto a reward within a limit to be fixed by the Government.

APPENDIX A.

List of instruments referred to in Rule 9 (1) of the rules.

	No. of article in Schedule I of the Regulation.
(a) Administration-bonds	2
(b) Affidavits	4
(c) Appointments made in execution of a power	7
(d) Articles of Association of a Company	10
(e) <i>Bills of lading</i>	13
(f) <i>Charter-parties</i>	19
(g) Declaration of trust	62 A
(h) Instruments evidencing an agreement relating to (1) the deposit of title-deeds or instruments constituting or being evidence of the title to any property whatever (other than a marketable security), or (2) the pawn or pledge or hypothecation of movable property	6
(i) Leases printed or lithographed in an oriental language, when the written matter filled in does not exceed one-fourth of the printed matter	33
(j) Memoranda of Association of Companies	37
(k) Mortgages of crops	39
(l) <i>Notes of protest by masters of ships</i>	42
(m) Policies of Insurance	45
(n) Revocations of trust	62 B
(o) Share-warrants issued by a Company in accordance with Section 30 of the Mysore Companies Regulation, 1895, (other than share warrants issued before the fourteenth day of November 1890) with adhesive stamps bearing the words "Share Transfer" and denoting the full amount of duty payable thereon which share-warrants shall be held to have been duly stamped	57
(p) Warrant for goods	63

APPENDIX B.

List of instruments referred to in Rule 9 (2) of the rules.

					No. of article in Schedule I of the Regulation.
(a)	Agreements or memoranda of agreements which, in the opinion of the proper officer, cannot conveniently be written on sheets of paper on which the stamps are engraved or embossed	....	....	....	5
(b)	Instruments engrossed on parchment and written in the English style which, in the opinion of such officer cannot conveniently be written on sheets of paper on which the stamps are engraved or embossed	....	....	....	....
(c)	Awards	....	....	....	11
(d)	Bills of exchange payable otherwise than on demand and drawn in British India	....	....	....	12
				(b) & (c)	
(e)	Bonds	....	....	....	14, 15, 25, 32, 54 & 55
(f)	Certificates of sale	....	....	....	17
(g)	Composition deeds	....	....	....	21
(h)	Conveyances	....	....	....	22
(i)	Instruments imposing a further charge on mortgaged property	....	....	....	30
(j)	Instruments of apprenticeship	....	....	....	9
(k)	Instruments of co-partnership	....	....	....	44 A
(l)	Instruments of dissolution partnership	....	....	....	44 B
(m)	Instruments of exchange	....	....	....	29
(n)	Instruments of gift	....	....	....	31
(o)	Instruments of partition	....	....	....	43
(p)	Leases	....	....	....	33
(q)	Letters of license	....	....	....	36
(r)	Mortgage deeds	....	....	....	38
(s)	Powers of attorney	....	....	....	46
(t)	Reconveyances of mortgaged property	....	....	....	52
(u)	Releases	....	....	....	53
(v)	Settlements	....	....	....	56
(w)	Transfers of the description mentioned in Article 60 clauses (c) and (d) of Schedule I of the Regulation	....	....	....	60, (c) & (d)

By Order,

C. S. BALASUNDARAM IYER

Offg. Secy. to Govt., Gen. & Rev. Depts.